



ACCOUNTING AND FINANCE PROCEDURES

This instruction outlines accounting and finance procedures and document flow required under the consolidation of accounting and finance functions. It is designed to meet the objective of AFRESPD 65-1, *Accounting and Finance Functions and Responsibilities*, and accomplish the AFRES accounting and finance mission by the most economical and efficient means. It applies to the Air Force Reserve consolidated accounting and finance office (AFRCAFO) and to AFRES installations and units that receive accounting and financial services support from the designated financial services office (FSO) and the Defense Accounting Officer (DAO) at the Consolidated Accounting and Finance Office (CAFO), Dobbins ARB GA. In the interest of mission accomplishment, minor deviations from these procedures are permissible provided the accounting and finance officers comply with Department of Defense and Air Force directives which govern the managing, accounting, and disbursing of appropriated funds.

SUMMARY OF REVISIONS

This instruction, in conjunction with AFRES Policy Directive 65-1, replaces AFRESR 177-4, 25 October 1985.

1. Functional Responsibilities. The instruction establishes the following functional responsibilities:

1.1. Under the direct supervision of HQ AFRES/FMF, the CAFO provides the following accounting and disbursing support for all AFRES bases it supports.

1.1.1. Records all transactions promptly and accurately in the accounting records.

1.1.2. Receives, processes, and retains all required documents.

1.1.3. Accounts for funds and maintains required accounting records.

1.1.4. Provides disbursing agents with comprehensive written operating instructions (AFR 177-101, *General Accounting and Finance Systems At Base-Level*, paragraph 7-7c) and sends a copy of these instructions to HQ AFRES/FMF.

1.1.5. Submits applicable accounting reports prescribed by DOD, Air Force, and AFRES directives, including certified year-end reports as required by DFAS-DER 170-9. The FSO and the DAO at CAFO certify the reports.

1.1.6. Performs related disbursing functions.

1.1.7. Performs a centralized civilian payroll function for the AFRES bases, including the certification of availability of funds, as directed by HQ AFRES/FMF.

1.2. Commanders of AFRES bases:

1.2.1. Ensure appropriated funds are used to satisfy mission requirements according to prescribed directives and policy guidance issued by the HQ AFRES/FMA.

1.2.2. Designate the appointed disbursing agent to act as the base liaison officer to coordinate with base activities on all accounting and disbursing matters. Coordinate disbursing agent appointments with the CAFO (AFR 177-101, paragraph 7-7).

1.2.3. Ensure verification of agent cash is accomplished on a quarterly basis (FMR 7000.14R, volume 5, *Disbursing Policy and Procedures*, paragraph 030201)

1.3. The base disbursing agent:

1.3.1. Performs disbursing functions as an agent to the CAFO and acts as base liaison officer in coordinating all accounting and disbursing matters. Maintains close working relationships with all activities required to input accounting and disbursing data. Maintains close functional relationship with financial analysis officer to ensure effective utilization of funds and that total obligations do not exceed fund availability.

1.3.2. Maintains a legal principal-agent relationship with the CAFO FSO and DAO (AFR 177-101, paragraph 7-3). Refers questions of a technical nature involving disbursing or input to the accounting system to the CAFO. Complies with written operating instructions issued by the CAFO. (AFR 177-101, paragraph 7-7c).

2. Funding Procedures:

2.1. HQ AFRES/FMA distributes funds to the AFRES base commander according to AFI 65-601, volume I, *Budget Guidance and Procedures*. Funding documents reflect the accounting and disbursing station number (ADSN) of the CAFO for accounting and disbursing support purposes. The original of these documents is sent to the CAFO with a copy sent concurrently to the base financial analysis officer.

2.2. The base financial analysis officer establishes annual and quarterly expense authority targets for each responsibility center within the accounting system. Targets are not to exceed the approved funding issued by HQ AFRES/FMA and must be loaded by the 25th of the month.

2.2.1. In addition to responsibilities outlined in AFI 65-601, volume I, and AFRESR 172-1, *Programming and Financial Management* (AFRESI 65-601, *Budget Guidance and Procedures*), the base financial analysis officer ensures that accurate estimates are provided for the miscellaneous obligation/reimbursement documents necessary to record obligations when actual expenses are unavailable. This financial analysis officer is also responsible for advising the CAFO when adjustments must be made in these documents so an accurate fund posture is reflected in the accounting and management reports.

2.3. The CAFO accounts and reports for all funds issued for the base. It provides fund availability certification in those instances where authority has not been extended to the disbursing agents. The CAFO verifies that target loads, for all reporting units under ADSN 6681, are correct before end-of-month (EOM) reporting.

2.4. The disbursing agent:

2.4.1. Issues, controls, or processes commitment and obligation documents as specified in the FSO letter of instructions to the agent.

2.4.2. Coordinates all documents concerning funding with the base financial analysis officer.

2.4.3. Complies with procedure in the FSO letter of instructions to preclude overobligation of allotted funds. All funding transactions require close coordination between the disbursing agent, the financial analysis officer, and the responsible operating officials at the AFRES base and the CAFO.

2.4.4. In order to allow time for closing out and processing EOM reports, the agent does not enter any accounting transactions into the accounting system at the beginning and ending of each month until notified by the Accounts Control SMA at CAFO. Notification can be telephonically or electronically by Comptroller Information Transfer System (CITS) message.

2.5. Operating officials at each AFRES base:

2.5.1. Provide supporting documents for accounting and other data to the base disbursing agent.

2.5.2. If issued, maintain the AF Form 616, **Fund Cite Authorization (FCA)**. All personnel who maintain an FCA must coordinate with the base financial analysis officer and the disbursing agent to assure that funds are being used efficiently and effectively. This coordination permits rapid adjustment of funding documents, if necessary.

2.5.3. Advise the financial analysis officer and the disbursing agent of their funding requirements and provide adequate supporting documentation in sufficient time so funding documents are ready when needed.

3. Accounting and Administrative Procedures:

3.1. Base operating officials provide all documents and data relating to fund transactions to the disbursing agent; for example, time and attendance reports; completed obligation authority (OA) and supporting documents; receiving reports; certifications of service; travel orders; AF Form 428, **Request for Overtime, Holiday Premium Pay and Compensatory Time**; etc.

3.2. The disbursing agent coordinates with the financial analysis officer concerning those documents requiring funding and provides fund availability, if within the agent's authority, or arranges for fund availability certification with the CAFO. The agent sends all applicable documents and data to the CAFO, along with a transmittal document according to CAFO instructions.

3.3. With the exception of invoices, disbursing agent personnel enter all transactions into the accounting systems. All invoice processing, including those invoices requiring local certification, is accomplished at the CAFO.

3.4. The CAFO makes all disbursements, except cash payments and travel settlements. Disbursement and

certification at the CAFO are based on invoice and Integrated Accounts Payable System data transmitted from the disbursing agent.

3.5. Disbursing agent personnel maintain all obligation documents and receiving reports entered into the accounting system. Monthly agents mail original vouchers supporting TDY advances and travel settlements to DFAS-DE/WADR.

3.6. The CAFO sends all accounting reports to the base financial analysis officer and the disbursing agent as soon as

they are available. Whenever possible, the agent generates reports from the New Business Practices (NBP) system.

4. Payments for Air Force Reserve Active Duty. DFAS-DE/FJRR, Denver CO, makes normal payments of Air Force Reserve active duty. The base reserve payroll office processes all reserve pay and allowances, other than travel and/or per diem. The base reserve payroll office must also authorize all emergency partial payments.

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